EXHIBIT S

Mount Sinai

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Leah Kagan
Simon Greenstone Panatier Bartlett
3232 McKinney Avenue
Suite 610
Dallas, Texas 75204

Re: Dalis, Valerie J.
FA16-03
S14-5282/TL15-66

Dear Ms Kagan:

I received via overnight mail (FEDEX) from your office January 14, 2016, 3 paraffin blocks and 14 histologic slides. Based on the histologic sections compared to the paraffin blocks there was no lung or lymph node tissue. The tissue corresponded to peritoneal tumor and surrounding tissue. Photos of the blocks before and after removal of the tissue are in the case file. The tissue in paraffin was placed in a 60 degree oven to first melt the excess paraffin from the tissue. The remaining paraffin was removed by submersion in xylene. The tissue is brought to water through steps of ethanol and into water. The tissue is blotted dry and weighed. The tissue weight for lung was 0.30 grams wet weight. The digested tissue was centrifuged to separate the non-solubilized materials from reagents and solubilized materials. The precipitate was washed five times with distilled water. The digested peritoneal material was resuspended in 2 ml and 10 uL samples were removed and placed on formvar coated nickel grids. The grids were analyzed by transmission electron microscopy utilizing a standard fiber counting protocol. Positive controls and negative control samples prepared from the same distilled water used to wash the sample and the paraffin that the tissue was embedded as well as the distilled water. Verification techniques of fiber counting were used for quality control and quality assurance.

A total of 400 grid openings were scanned for the peritoneal tissues at magnifications of 10K through 20K. Higher magnifications if necessary were used for verification of particle morphology and type.

Electron microscopic analysis of the peritoneal tissue revealed chrysotile type asbestos fibers in a calculated concentration of 920 fibers per gram wet weight with a limit of detection of 920 fibers per gram wet weight. The fiber was seen as a fibril bundle with splayed ends and greater than 5 micrometers in length. The chrysotile was identified by energy dispersive spectroscopy (EDS) and SAED analysis. Fibrous and platy talc was also observed. Also seen was non-asbestiform tremolite silica crystals.

Based on this fiber burden analysis which is limited to the detection of fibers and inorganic particle types, it is my opinion that Ms Dalis had a significant exposure to one or more products containing talc, tremolite, silica and chrysotile type asbestos. It is also my opinion with a reasonable degree of scientific certainty that the asbestos fibers were the causative factor in the development of Ms. Dalis' peritoneal malignant mesothelioma.

In the last few years I have had the opportunity to test sealed containers that were described by Ms Dalis at her deposition. I found and documented all the components seen in Ms Dalis' peritoneal tissue in these specific containers. Based on her long exposure history to Cashmere Bouquet Talcum Powder, I conclude with a reasonable degree of scientific certainty that Cashmere Bouquet Talcum Powder was a substantial factor and likely the primary causative product in the development of Ms Dalis' peritoneal mesothelioma.

Ronald E. Gordon

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